

Tithe (ma'aser) and Heave Offering (terumah)

By

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The questioned is asked in Malakhi (my messenger) in chapter 3 and verse 8.

8 Should a person steal from Elohim, as you steal from me? And you say, "How have we stolen from you?" by withholding the tithes and gift offerings. (Keter Crown Translation)

In the Hebrew it literally says:

הִיקַבַּע אָדָם אֱלֹהִים כִּי אַתֶּם קִבְעִים אֹתִי
וְאַמַּרְתֶּם בַּמָּה קִבְעֵנוּדָּהּ הַמַּעֲשֵׂר וְהַתְּרוּמָה:

Hoyiq'ba adam Elohim kiy atem qov'im otiy va'omar'tem bameh qeva'anukha
hama'aser v'haterumah

Robbing man Elohim? For you robs me and you say in what we rob you? The tenth
(tithe) and the heave offering.

We see the word tithe used in most translations where did it come from? The word Tithe is from the Middle English meaning tenth which came from the Old English *teogothian*, from *teogotha* tenth. Merriam Webster defines it in the *transitive senses as 1* : to pay or give a tenth part of especially for the support of the church **2** : to levy a tithe on or in the *intransitive senses* : to give a tenth of one's income as a tithe. In the Hebrew that this

word is translated from is עֶשֶׂר which is pronounced gāh-saf which has the meaning of tenth.

Ma'aser is the Hebrew word used here from the 'Asar. We will look at both of these today. Ma-aser is reference number 4643 and a masculine noun found on page 798 in the BDB and page 747 in the NEHC.

Let's look at places it is used in the Tanakh.

Bereshit/Genesis 14:18-20

18 Now Malki-Tzedek, king of Shalem, brought out bread and wine, for he was priest of El Most-High, 19 and gave him blessing and said: Blessed be Avram by El Most-High,

Founder of Heaven and Earth! 20 And blessed be God Most-High, who has delivered your oppressors into your hand! He gave him a tenth (ma'aser מַעֲשֵׂר) of everything.

This is the very familiar verse in the Tanakh when considering Tithes. From the text above it appears that Avram gave Mal'khiy-Tzedeq a tenth. But does it really say that?

וּבְרוּךְ אֵל עֲלִיּוֹן אֲשֶׁר-מִיָּגוֹן צָרָהּ בְּיָדָהּ וַיִּתֶּן-לוֹ מַעֲשֵׂר מִכָּל

uvarukh El 'Elyon asher-minen tzareykha bayadekha vayiten-lo Ma'aser mikol.

Here verse 20 starts out with the continued blessing from Mel'khiy-tzedeq "And bless El Elyon which delivered your enemies in your hand" and there is no break in this statement. So the remainder of the statement who is "He"? I believe the "He" here may not be Avram but Mal'khiy-Tzedeq who gives the tenth (tithe) to him (Avram) a tithe (tenth) of all. A tenth of all that was brought back from the battle.

Vayiqra/Leviticus 27:30-32

30 And every **tithe** (ma'sar מַעֲשֵׂר) of the land, (whether) from the seed of the land or from the fruit of the tree: for YHWH it is, a holy-portion for YHWH. 31 If a man wants to redeem, yes, redeem (any) of his tithes (mima'aseru מִמַּעֲשָׂרוֹ), its fifth-

part he is to add to it; 32 and every **tithe** (ma'sar מַעֲשֵׂר) of herd or flock, from all

that passes under the (shepherd's) rod, (each) **tenth-one** (ha'asiyru הָעֲשִׂירִי 6224 tenth as count), is to be a holy-portion for YHWH. 33 He is not to search between good and ill, he is not to make-exchange for it; but if he makes-exchange, yes, exchange for it, then it and its exchange are a holy-portion, they cannot be redeemed.

We see in this verse there are two tithes (tenths) one from the land (seed from ground or fruit from tree). If you redeem that tenth from the land you must replace it and add a fifth part to it. Whereas, after giving the tenth from the herd or flock may not be redeemed. You cannot even exchange it.

Bamidbar/Numbers 18:21-32

21 And to the Sons of Levi, here: I give over all **tithes** (ma'aser מַעֲשֵׂר) in Israel, as an inheritance, in exchange for their serving-tasks that they serve, the serving-tasks of the

Tent of Appointment. 22 The Children of Israel are no longer to come-near the Tent of Appointment, to bear sin, to die. 23 The Levite, he (alone) is to serve the serving-tasks of the Tent of Appointment, it is they who will bear their iniquity, a law (statute) for the ages, throughout their generations: but in the midst of the Children of Israel they are not

to inherit a (land-)inheritance. 24 For the **tithing** (**ma'sar** מַעֲשֵׂר) of the Children of

Israel that they set-aside for YHWH (as) a **contribution** (**terumat** תְּרוּמַת), I give

over to the Levites as an inheritance; therefore I have said to them: in the midst of the Children of Israel they are not to inherit a (land-)inheritance. 25 YHWH spoke to Moshe, saying: 26 To the Levites you are to speak, saying to them: When you take from the

Children of Israel **the tithes** (**hama'aser** הַמַּעֲשֵׂר) that I am giving you from them,

as your inherited-share, you are to set-aside from it (as) a **contribution** (**terumat**

תְּרוּמַת) for YHWH a **tenth from the tithes** (**ma'aser min-hama'aser** מַעֲשֵׂר

מִן-הַמַּעֲשֵׂר); 27 it will be reckoned to you as **your contribution** (**terumat'khem**

תְּרוּמַתְכֶם), like grain from the threshing-floor, like fully-fermented (grapes) from

the vat. 28 Thus you are to set-aside, on your part, the **contribution** (**terumat**

תְּרוּמַת) of YHWH, from all **your tithes** (**ma'seroteykhem** מַעֲשֵׂרֹתֵיכֶם) that

you take from the Children of Israel, and are to give from them the **contribution**

(**terumat** **תְּרוּמַת**) of YHWH to Aharon the priest. 29 From all your gifts you are to

set-aside every **contribution** (**terumat** **תְּרוּמַת**) of YHWH, from all its choice-parts,

its holy-part from it. 30 And you are to say to them: When you set-aside the choice-part

from it, it is to be reckoned for the Levites like the produce of the threshing-floor, like the

produce of the vat. 31 You may eat it in any place, you and your household, for it is a

wage for you, in exchange for your serving-tasks in the Tent of Appointment. 32 You

will not bear on account of it (any) sin once you set-aside its choice-part from it, that you

not profane the holy-donations of the Children of Israel, and you not die.

Here we see ma'aser is set aside and given to Levi'im as their inheritance. This is who is to receive the tenth from us. Next, The Levi'im are to give a tenth of that tenth to Yehovah and that is given to Aharon. The tenth was their wage for the work they did. Once given to them it was not considered set apart for them as their wage. We are also see in this verse the use of terumat which is plural for terumah. We will look at terumat/terumah which is heave offering later.

Devarim/Deuteronomy 12:5-9

5 rather, to the place that YHWH Eloheykhem chooses from among all your tribes to put his name there, to have it dwell, you are to inquire and are to come there, 6 you are to bring there **your offerings-up** (oloteykhem **עֲלֹתֵיכֶם**) and **your slaughter-offerings** (v'ziv'heykhem **וְזִבְחֵיכֶם**), **your tithings** (v'et ma'seroteykhem **וְאֵת מַעֲשֵׂרְתֵיכֶם**) and **the contributions** (v'et terumat **וְאֵת תְּרוּמַת**) of your hands, **your vow-offerings** (v'nid'reykhem **וְנִדְרֵיכֶם**) and **your freewill-offerings** (v'nid'voteykhem **וְנִדְבְּתֵיכֶם**), the firstborn of your herds and of your flocks. 7 And you are to eat there, before the presence of YHWH Eloheykhem, you are to rejoice in all the enterprises of your hand, you and your households, with which YHWH Eloheykha has blessed you. 8 You are not to do-according to all that we are doing here today- each-man, whatever is right in his (own) eyes, 9 for you have not come until now to the resting-place, to the inheritance that YHWH Eloheykha is giving you.

Here we see that besides the Ma'aser and Terumah they were to bring their other offerings to the place that Yehovah chooses. There they are to feast there before Yehovah.

Devarim/Deuteronomy 12:10-14

10 When you cross the Jordan and settle in the land that YHWH Eloheykhem is causing you to inherit, and he gives-rest to you from all your enemies round about, and you settle (in it) in security: 11 it shall be, in the place that YHWH Eloheykhem chooses to have his name dwell, there you are to bring all that I command you: your offerings-up and your slaughter-offerings, **your tithings** (ma'seroteykhem **מַעֲשֵׂרְתֵיכֶם**) and **the contribution** (uterumat **וְתְרֹמַת**) of your hands, and all your choicest vow-offerings that you vow to YHWH. 12 And you are to rejoice before the presence of YHWH Eloheykhem, you, your sons and your daughters, your servants and your maids, and the Levite who is within your gates, for he has no portion or inheritance with you. 13 Take-you-care, lest you offer-up your offerings-up in any place you might see. 14 Rather, in the place that YHWH chooses in one of your tribal-districts, there you are to offer-up your offerings-up, there you are to observe all that I command you.

Again, here we see that besides the Ma'aser and Terumah they were to bring their other offerings to the place that Yehovah chooses. You are also to provide for the Levi in your settlement.

Devarim/Deuteronomy 12:17-18

17 You may not eat within your gates **the tithe (ma'sar מַעְשֵׂר)** of your grain, your new-wine or your shining-oil, or the firstlings of your herd or of your flock, or any of the vow-offerings that you vow, or your freewill-offerings **or the contribution (uterumat וּתְרוּמַת)** of your hand; 18 rather, before the presence of YHWH Eloheykha you are to eat it, in the place that YHWH Eloheykha chooses: you, your son and your daughter, your servant and your maid, and the Levite that is within your gates; you are to rejoice before the presence of YHWH Eloheykha, in all the enterprises of your hand. 19 Take-you-care, lest you abandon the Levite, all your days on your soil.

Here it says we are to consume the tithe (tenth) set aside at the place Yehovah chooses. When you offer them they will be shared with you (and your wife) and your sons and daughters, and you male and female slaves and the Levi from your town. We are also not to abandon the Levi in our community.

Devarim/Deuteronomy 14:22-27

22 **You are to tithe, yes, tithe (aser te'aser עֲשֵׂר תַעֲשֵׂר)** all the produce of your seed-sowing, (of) what comes forth from the field, year (after) year. 23 You are to eat, before the presence of YHWH Eloheykha, in the place that he chooses to have his name dwell, the **tithe (ma'sar מַעְשֵׂר)** from your grain, your new-wine and your shining-oil and from the firstlings of your flock and your herd, in order that you may learn to hold YHWH Eloheykha in awe, all the days. 24 And if the journey be too much for you, that you are not able to carry it, for it is too-far for you, the place that YHWH Eloheykha chooses to set his name, indeed, YHWH Eloheykha will bless you: 25 you may make-the-gift in silver: you may bind up the silver in your hand and go to the place that YHWH Eloheykha chooses. 26 You may give the silver for all that your appetite craves, for herd and flock, for wine and intoxicant, for all that your appetite may seek, you may eat (it) there, before the presence of YHWH Eloheykha; and you are to rejoice, you and your household. 27 Now the Levite that is within your gates, you are not to abandon him, for he does not have a portion or an inheritance beside you.

Here we see this that this tenth can be exchanged for money (kesef/silver) and that money used to buy what you desire at the Feast. This feast sounds much like the Feast of Sukkot

but it could also be talking about any of the three pilgrimage feasts. This is the one time we associate money with the tenth.

Devarim/Deuteronomy 14:28-29

28 At the end of three years you are to bring out all the **tithing** (**ma'sar** מַעֲשֵׂר) of your produce, in that year, and you are to deposit (it) within your gates. 29 And when he comes, the Levite -for he does not have a portion or an inheritance beside you- and the sojourner, the orphan and the widow that are within your gates, they will eat and be-satisfied, in order that YHWH Eloheykha may bless you in all the doings of your hand that you do.

This tithe which is brought every year is normally brought and consumed in the place that Yehovah chooses. Yet every third year this tithe you store in your settlement and it is to be used by the Ger (Sojourner), Yatom (Orphan-fatherless), 'Al'manah (Widow) and the Levi. Thus, they will be taken care of.

Devarim/Deuteronomy 26:10-14

10 So now- here, I have brought the premier-part of **the fruits** (**et-reshiyt** אֶת־רֵאשִׁית) of the soil that you have given me, O YHWH!" Then you are to deposit it before the presence of YHWH Eloheykha and you are to prostrate-yourself before the presence of YHWH Eloheykha; 11 you are to rejoice in all the good-things that YHWH Eloheykha has given you and your household, you and the Levite and the sojourner that is in your midst.

Here again the First of the Harvest of the soil which would be the tithe (tenth) and it is shared with the Levi and the Sojourner (Ger) and your household (wives, sons, daughters, servants)

12 When you finish **tithing all the tithe** (**la'ser et-kol-ma'sar** לְעֵשֶׂר אֶת־כָּל־מַעֲשֵׂר) of your produce in the third year, the year of **the tithe**

(**hama'aser** הַמַּעֲשֵׂר), you are to give (it) to the Levite, to the sojourner, to the orphan and to the widow; that they may eat (it) within your gates, and be-satisfied. 13 And you are to say, before the presence of YHWH Eloheykha: "I have removed the holy-part from the house, I have also given (it) to the Levite, to the sojourner, to the orphan and to the widow, according to all your command that you have commanded me; I have not crossed-over away from your commandments, I have not forgotten: 14 I have not

eaten of it while in sorrow, I have not removed any of it (while) tamei, I have not given any of it to the dead! I have hearkened to the voice of YHWH Elohay, I have done according to all that you have commanded me! 15 Look down from your holy abode, from heaven, and bless your people, Israel, and the soil that you have given us, as you swore to our fathers, a land flowing with milk and honey."

Again the third tithe is shared with the Levi, Widow, Orphan and Ger. The prayer here is asking for his blessing for doing all he commands.

Malakhi/Malachi 3:8-10

8 Ought man to defraud God? Yet you are defrauding Me. And you ask, "How have we been defrauding You?" **In tithe (hama'aser הַמַּעֲשֵׂר)** and **contribution**

(v'haterumah וְהַתְרוּמָה). 9 You are suffering under a curse, yet you go on defrauding Me—the whole nation of you. 10 Bring the full **tithe (hama'aser**

הַמַּעֲשֵׂר) into the storehouse, and let there be food in My House, and thus put Me to the test—said YHWH of Hosts. I will surely open the floodgates of the sky for you and pour down blessings on you; 11 and I will banish the locusts from you, so that they will not destroy the yield of your soil; and your vines in the field shall no longer miscarry—said Yehovah of Hosts.

Here we see then being told to bring the tenth into the temple storehouse. You also notice that bringing of the tenth will restore blessings to the person and stop the curse.

Nehemyah/Nehemiah 10:36-40

36 "And [we undertake] to bring to the House of Yehovah annually the **first fruits (et-Bikorey אֶת־בְּכוֹרֵי)** of our soil, and (ubikorey וּבְכוֹרֵי) of every fruit of every

tree; 37 also, the **first-born (v'et-bikhorot וְאֶת־בְּכוֹרוֹת)** of our sons and our beasts, as is written in the Teaching; and to bring the **firstlings (v'et-Bekhorey**

וְאֶת־בְּכוֹרֵי) of our cattle and flocks to the House of Eloheynu for the priests who minister in the House of Eloheynu.

38 "We will bring to the storerooms of the House of Eloheynu the **first part (reshiyt**

רֵאשִׁית) of our dough, and our gifts (uterumoteynu וְתְרוּמֹתֵינוּ) [of grain], and of the fruit of every tree, wine and oil for the priests, and the **tithes (uma'aser**

וּמַעֲשֵׂר) of our land for the Levites—the Levites who collect **the tithes** (**ham‘aserim** **הַמַּעֲשָׂרִים**) in all our towns subject to royal service. 39 An Aaronite priest must be with the Levites when they collect the **tithe** (**ba’ser** **בַּעֲשֵׂר**), and the Levites must bring up a **tithe of the tithe** (**et_ma’aser hama’aser** **אֶת־מַעֲשֵׂר הַמַּעֲשֵׂר**) to the House of Eloheynu, to the storerooms of the treasury. 40 For it is to the storerooms that the Israelites and the Levites must bring **the gifts** (**et-terumat** **אֶת־תְּרוּמַת**) of grain, wine, and oil. The equipment of the sanctuary and of the ministering priests and the gatekeepers and the singers is also there.

“We will not neglect the House of Eloheynu.”

Here Nehemyah shows the firstling, first fruit are linked to and synonomous with tithe of tenth. It also shows the process of collecting the tithe as well as Levi giving the tenth of the tenth.

Nehemyah/Nehemiah 12:44-45

44 At that time men were appointed over the chambers that served as treasuries **for the gifts** (**laterumot** **לְתֵרוּמוֹת**), the **first fruits** (**lare’shiyt** **לְרֵאשִׁיֹּת**), and the **tithes** (**v’lama’aserot** **וְלַמַּעֲשָׂרוֹת**), into which the portions prescribed by the Teaching for the priests and Levites were gathered from the fields of the towns; for the people of Judah were grateful to the priests and Levites who were in attendance, 45 who kept the charge of Eloheyhem and the charge of purity, as well as to the singers and gatekeepers [serving] in accord with the ordinance of David and Solomon his son.

These chambers where guarded when the tenth was kept.

Nehemyah/Nehemiah 13:5, 12

5 had assigned to him a large room where they used to store the meal offering, the frankincense, the equipment, the **tithes** (**uma’sar** **וּמַעֲשֵׂר**) of grain, wine, and oil, the dues of the Levites, singers and gatekeepers, and the gifts for the priests.

12 and all Judah brought the **tithes** (**ma'sar** מַעֲשֵׂר) of grain, wine, and oil into the treasuries.

Divrei HaYamim Bet/ II Chronicles 31:5-12

5 When the word spread, the Israelites brought large quantities of grain, wine, oil, honey, and all kinds of agricultural produce, and **tithes** (**uma'sar** וּמַעֲשֵׂר) of all, in large amounts. 6 **The men of Israel and Judah living in the towns of Judah—they too**

brought **tithes** (**ma'sar** מַעֲשֵׂר) of cattle and sheep and **tithes** (**uma'sar** וּמַעֲשֵׂר)

of sacred things consecrated to Yehovah Eloheyhem, piling them in heaps. 7 In the third month the heaps began to accumulate, and were finished in the seventh month. 8 When Hezekiah and the officers came and saw the heaps, they blessed Yehovah and his people Israel. 9 Hezekiah asked the priests and Levites about the heaps. 10 The chief priest Azariah, of the house of Zadok, replied to him, saying, “Ever since the **gifts** (**haterumah**

הַתְּרוּמָה) began to be brought to the House of Yehovah, people have been eating to satiety and leaving over in great amounts, for Yehovah has blessed His people; this huge amount is left over!” 11 Hezekiah then gave orders to prepare store-chambers in the House of Yehovah; and they were prepared. 12 They brought in **the gifts** (**et-haterumah**

אֶת־הַתְּרוּמָה) and the **tithes** (**v'hama'aser** וְהַמַּעֲשֵׂר) and the sacred things faithfully. Their supervisor was Conaniah the Levite, and Shimei his brother was second in rank.

Here we also see tithe (tenth) linked with Terumah as Heave Offerings. They brought so much that the king had to prepare the storage chambers. Also notice the bold and underlined the sentence that the men from the town gave also the tithe of cattle and sheep.

Here we see that from all these how ma'aser is used in the Tanakh as well as what was done with them.

Ma'aser is from the verb 'Asar (Ayin-Sin-Resh) which can be found in the BDB on page 797 and in the NEHC on page 1000.

Shemuel Aleph/I Samuel 8:15-17

15 He will take a **tenth** (**ya'sor** יַעֲשֶׂר) part of your grain and vintage and give it to his eunuchs and courtiers. 16 He will take your male and female slaves, your choice

young men, and your asses, and put them to work for him. 17 He will take a **tenth**

(ya'sor יַעֲשֹׂר) part of your flocks, and you shall become his slaves.

This was in reference to the people wanting a King and what a King will do to them. He will take a tenth of what they produce. This was in addition to what they were required to bring to the Levi'im.

Bereshit/Genesis 28:20-22

20 Jacob then made a vow, saying, "If God remains with me, if He protects me on this journey that I am making, and gives me bread to eat and clothing to wear, 21 and if I return safe to my father's house—Yehovah shall be my Elohim. 22 And this stone, which I have set up as a pillar, shall be God's abode; and of all that You give me, [the tenth

('aser אֶשֶׁר) I will set aside a **tithe** (O'aserenu אֶעֱשֶׂה לְנוֹ) for You."

Here is the instance where Yakkov make a vow to Elohim if he will protect and provide for him he would tenth a tenth of all he was given.

Devarim/Deuteronomy 14:22

22 **You shall set aside** every year a **tenth** (aser te'asher אֶשֶׁר תַּעֲשֶׂה) part of all the yield of your sowing that is brought from the field.

Here we see the same word referring to the setting aside the 10th part of the entire yield. Then Tenth is upon what you get back from your effort. Thus, it is from your total yield.

Nehemyah/Nehemiah 10:36-40

36 "And [we undertake] to bring to the House of Yehovah annually the **first fruits** (et-Bikorey אֶת־בְּכוֹרֵי) of our soil, and (ubikorey וּבְכוֹרֵי) of every fruit of every

tree; 37 also, the **first-born** (v'et-bikhorot וְאֶת־בְּכוֹרוֹת) of our sons and our beasts, as is written in the Teaching; and to bring the **firstlings** (v'et-Bekhorey

אֶת־בְּכוֹרֵי) of our cattle and flocks to the House of Eloheynu for the priests who minister in the House of Eloheynu.

38 “We will bring to the storerooms of the House of Eloheynu the **first part (reshiyt ראשית)** of our dough, **and our gifts (uterumoteynu וְתְרוּמֹתֵינוּ)** [of grain], and of the fruit of every tree, wine and oil for the priests, and the **tithes (uma’aser וּמַעֲשֵׂר)** of our land for the Levites—the Levites who collect **the tithes (ham’aserim הַמַּעֲשָׂרִים)** in all our towns subject to royal service. 39 An Aaronite priest must be with the Levites when they collect the **tithe (ba’ser בַּעֲשֵׂר)**, and the Levites must bring up a **tithe of the tithe (et_ma’aser hama’aser אֶת־מַעֲשֵׂר הַמַּעֲשֵׂר)** to the House of Eloheynu, to the storerooms of the treasury. 40 For it is to the storerooms that the Israelites and the Levites must bring **the gifts (et-terumat אֶת־תְּרוּמַת)** of grain, wine, and oil. The equipment of the sanctuary and of the ministering priests and the gatekeepers and the singers is also there.

“We will not neglect the House of Eloheynu.”

Again repeating, Levi'im must have the Kohen with him when they collect then tithe (tenth). The Levi'im also had to give over their tenth of what they received from what they collect to the Kohen.

Devarim/Dueteronmy 26:12-14

12 When you have set aside in **full the tenth [tenting all the tithes] (la’ser et-kol-Ma’sar לְעֵשֶׂר אֶת־כָּל־מַעֲשֵׂר)** part of your yield—in the third year, the year of the tithe—and have given it to the Levite, the stranger, the fatherless, and the widow, that they may eat their fill in your settlements, 13 you shall declare before Yehovah Eloheynu: “I have cleared out the consecrated portion from the house; and I have given it to the Levite, the stranger, the fatherless, and the widow, just as You commanded me; I have neither transgressed nor neglected any of Your commandments: 14 I have not eaten of it while in mourning, I have not cleared out any of it while I was unclean, and I have not deposited any of it with the dead. I have obeyed Yehovah Elohay; I have done just as You commanded me.

So we see clearly that the tithe or tenth was from land or from the livestock. These belong to Yehovah but he assigns them to his servants the Levi'im and the Kohenim. Their requirement was that they serve in the Tent of Appointment and later in the Temple. They have no portion of the inheritance of the land. Thus, it provides them with food to sustain themselves and their families. The Tenth was ordinarily brought to the

Tent of Appointment or Temple and was eaten by those who brought it with the Levi'im. Another part was given to Aharon as the Kohen Gadol. There are instances where it was converted to money and brought on a long journey. That also means that the money was used to buy anything they desired. However, we never see a reference to money being used to pay the tenth. What we do see are people from town bringing in from the flock and the herd or the crops.

The other part which was stolen from Elohim was the Heave Offering. The word for this was terumah.

Terumah which is reference number 8641 and is a feminine noun. It is from the root (Resh-Vav-Mem) and is found in the BDB on page 929 and the NEHC on page 1357. It is from the verb Rum.

So let look at why this is the Heave Offering or the offering lifted up.

Shemot/Exodus 25:2-8

2 Tell the Israelite people to bring Me **gifts (terumah תְּרוּמָה)**; you shall accept **gifts**

for Me (terumatiy תְּרוּמָתִי) from every person whose heart so moves him. 3 And

these are **the gifts (haterumah הַתְּרוּמָה)** that you shall accept from them: gold,

silver, and copper; 4 blue, purple, and crimson yarns, fine linen, goats' hair; 5 tanned ram skins, dolphin skins, and acacia wood; 6 oil for lighting, spices for the anointing oil and for the aromatic incense; 7 lapis lazuli and other stones for setting, for the ephod and for the breastpiece. 8 And let them make Me a sanctuary that I may dwell among them.

Here we see the heave offering is those things that they brought to Yehovah and dedicated to him.

Shemot/Exodus 29:27-28

27 You shall consecrate the breast that was offered as an **elevation [wave] offering**

(hatenufah – 8573 הַתְּנוּפָה) and the thigh that was offered as a **gift offering**

(haterumah הַתְּרוּמָה) from the ram of ordination—from that which was Aaron's and from that which was his sons'—28 and those parts shall be a due for all time from the Israelites to Aaron and his descendants. For they are a **gift (terumah תְּרוּמָה)**; and so

shall they be a **gift (uterumah וּתְרוּמָה)** from the Israelites, **their gift (terumatam תְּרוּמָתָם)** to Yehovah out of their sacrifices of well-being.

The tenufah and the terumah were both lifted offerings. Both are from root words where the verb talks about lifting or raising. Here we see an offering of the ram breast and the right thigh.

Vayiqra/Leviticus 7:14, 32-35

14 Out of this he shall offer one of each kind as a **gift (terumah תְּרוּמָה)** to Yehovah; it shall go to the priest who dashes the blood of the offering of well-being.

32 And the right thigh from your sacrifices of well-being you shall present to the priest as a **gift (terumah תְּרוּמָה)**; 33 he from among Aaron's sons who offers the blood and the fat of the offering of well-being shall get the right thigh as his portion. 34 For I have taken the breast of **elevation offering (tenufah הַתְּנוּפָה)** and the thigh of **gift**

offering (haterumah הַתְּרוּמָה) from the Israelites, from their sacrifices of well-being, and given them to Aaron the priest and to his sons as their due from the Israelites for all time. 35 Those shall be the perquisites of Aaron and the perquisites of his sons from Yehovah's offerings by fire, once they have been inducted to serve Yehovah as priests;

These are the lifted offerings that belong to the Aharon and his Son's.

Vayiqra/Leviticus 10:14-15

13 You shall eat it in the sacred precinct, inasmuch as it is your due, and that of your children, from Yehovah's offerings by fire; for so I have been commanded. 14 But the

breast of **elevation offering (hatenufah הַתְּנוּפָה)** and the thigh of **gift offering**

(terumah תְּרוּמָה) you, and your sons and daughters with you, may eat in any clean place, for they have been assigned as a due to you and your children from the Israelites' sacrifices of well-being. 15 Together with the fat of fire offering, they must

present the thigh of **gift offering** (**terumah תְּרוּמָה**) and the breast of **elevation offering** (**tenufah תְּנוּפָה**), which are **to be elevated** (**lehanif לְהַנִּיף**) as an **elevation offering** (**tenufah תְּנוּפָה**) before Yehovah, and which are to be your due and that of your children with you for all time—as Yehovah has commanded.

Bamidbar/Numbers 5:6-10

6 Speak to the Israelites: When a man or woman commits any wrong toward a fellow man, thus breaking faith with Yehovah, and that person realizes his guilt, 7 he shall confess the wrong that he has done. He shall make restitution in the principal amount and add one-fifth to it, giving it to him whom he has wronged. 8 If the man has no kinsman to whom restitution can be made, the amount repaid shall go to Yehovah for the priest—in addition to the ram of expiation with which expiation is made on his behalf. 9 So, too, **any gift** (**v'kal terumah וְכָל־תְּרוּמָה**) among the sacred donations that the Israelites offer shall be the priest's. 10 And each shall retain his sacred donations: each priest shall keep what is given to him.

What every Heave offering of the sacred things brought to the priest it belongs to that specific priest.

Bamidbar/Numbers 15:18-21

18 Speak to the Israelite people and say to them:

When you enter the land to which I am taking you 19 and you eat of the bread of the land, you shall set some aside as **a gift** (**tarimu terumah – you lift a heave offering**

תְּרִימוֹ תְּרוּמָה); to Yehovah: 20 as the first yield of your baking, you shall set aside a loaf as **a gift** you shall set it aside as **a gift like the gift** (**tarimu terumah**

kit'rumat – You lift a heave offering as heave offering תְּרִימוֹ תְּרוּמָה

בְּתְרוּמָת) from the threshing floor. 21 You shall make **a gift** (**terumah תְּרוּמָה**) to Yehovah from the first yield of your baking, throughout the ages.

The heave offering is lifted.

Devarim/Deuteronomy 12:5-6, 11, 17

5 rather, to the place that YHWH Eloheykhem chooses from among all your tribes to put his name there, to have it dwell, you are to inquire and are to come there, 6 you are to

bring there **your offerings-up** (oloteykhem **עֹלֹתֵיכֶם**) and **your slaughter-offerings**

(v'ziv'heykhem **וְזִבְחֵיכֶם**), **your tithings** (v'et ma'seroteykhem **וְאֵת**

מַעֲשֵׂוֹתֵיכֶם) and the **contributions** (v'et terumat **וְאֵת תְּרוּמַת**) of your

hands, **your vow-offerings** (v'nid'reykhem **וְנִדְרֵיכֶם**) and **your freewill-offerings**

(v'nid'voteykhem **וְנִדְבֹתֵיכֶם**), the firstborn of your herds and of your flocks.

11 it shall be, in the place that YHWH Eloheykhem chooses to have his name dwell, there you are to bring all that I command you: your offerings-up and your slaughter-

offerings, **your tithings** (ma'seroteykhem **מַעֲשֵׂוֹתֵיכֶם**) and the **contribution**

(uterumat **וְתְרֻמַּת**) of your hands, and all your choicest vow-offerings that you vow to YHWH.

17 You may not eat within your gates **the tithe** (ma'sar **מַעֲשֵׂר**) of your grain, your new-wine or your shining-oil, or the firstlings of your herd or of your flock, or any of the vow-offerings that you vow, or your freewill-offerings **or the contribution** (uterumat

וְתְרֻמַּת) of your hand;

Here we show again that the offerings and sacred donation are lifted as heave offerings.

Ezra 8:25-28

25 and I weighed out to them the silver, the gold, and the vessels, the **contribution**

(terumat **תְּרוּמַת**) to the House of Eloheynu which the king, his counselors and

officers, and all Israel who were present had made. 26 I entrusted to their safekeeping the weight of six hundred and fifty talents of silver, one hundred silver vessels of one talent each, one hundred talents of gold; 27 also, twenty gold bowls worth one thousand darics and two vessels of good, shining bronze, as precious as gold. 28 I said to them, "You are consecrated to Yehovah, and the vessels are consecrated, and the silver and gold are a freewill offering to Yehovah Elohim of your fathers.

The heave offering is not just the sacrifices but all things brought before Yehovah and lifted up to him.

Nehemyah/Nehemiah 10:37-38

37 **also, the first-born** (v'et-bikhorot וְאֶת־בְּכוֹרוֹת) of our sons and our beasts, as

is written in the Teaching; and to bring the **firstlings** (v'et-Bekhorey וְאֶת־בְּכוֹרֵי) of our cattle and flocks to the House of Eloheynu for the priests who minister in the House of Eloheynu.

38 “We will bring to the storerooms of the House of Eloheynu the **first part** (reshiyt רֵאשִׁית) of our dough, **and our gifts** (uterumoteynu וְתִרְוּמֹתֵינוּ) [of grain], and of the fruit of every tree, wine and oil for the priests, and the **tithes** (uma'aser וּמַעֲשֵׂר) of our land for the Levites—the Levites who collect **the tithes** (ham'aserim הַמַּעֲשֵׂרִים) in all our towns subject to royal service. The tithes are heave offerings are given to the Levites.

We see that our heave offering is again a part of Tithe which is lifted up.

Yechez'qel/Ezekiel 20:40

40 For only on My holy mountain, on the lofty mount of Israel—declares Adonai Yehovah—there, in the land, the entire House of Israel, all of it, must worship Me. There I will accept them, and there I will take note of **your contributions** (et-terumoteykhem

אֶת־תְּרוּמֹתֵיכֶם) and the choicest offerings of all your sacred things.

In the future he will accept these from us again.

Now I have been saying that this means to lift or raise up. So let us look quickly at the verb this word is from.

Then the verb this is from is Rum (room) (Resh – Vav – Mem) and it is reference number 7311 and found in the BDB on page 926 and 942 and the NEHC on page 1163.

Devarim/Deuteronomy 8:14

14 beware lest your heart **grow haughty** (v'ram וְרָם) and you forget the Yehovah Eloheynu—who freed you from the land of Egypt, the house of bondage;

The heart is lifted up in its attitude.

Devarim/Deuteronomy 32:27

27 except that I feared the vexation from the enemy, lest their foes misconstrue, lest they say: Our hand is **raised-high** (**ramah** רָמָה), not Yehovah wrought all this!

A lifted hand like a high five which is congratulatory and praising themselves for themselves and their actions.

Yeshiyahu/Isaiah 26:11

11 O Yehovah! They see not Your hand **exalted** (**ramah** רָמָה). Let them be shamed as they behold Your zeal for Your people And fire consuming Your adversaries.

Yehovah lifts up his hand to take action. This not the same as one shown above.

The tithe and heave (lifted) offering are his and owed to him when the time is come. We see that the tithe can be from either the land or the herd/flock. We also have seen that only the land tithe is redeemed with a 5th part added to it. The tithe of the herd/flock is not redeemable. The tithe is the first fruit or firstling from what Yehovah blesses us with. I would also say that the tithe was lifted up like the heave or wave offering. The Levi'im we to receive the tithe for the services they provided. They even had to tithe to Aharon's sons the Kohanim. We also see there was a third year tithe in which the tithe was set-aside for the Widow, Orphan-Fatherless, Levi and Ger. This was to ensure they all were taken care of. Also the people from the town were not exempt from tithing though no mention of money tithing there is an instance of towns people bring animal to the Levi for tithe. Could this have been a purchased animal from the tithe and presented. Or it could have been an animal the raised out side of the town. It is not clear which. The heave offering was most anything that was brought to present to Yehovah as it was being lifted up before him. It could be products for the temple or offerings or tithes.